measured once in five years and granted them free of charge.

Mr. C. Subba Rao.—The gardens are generally found at the bottom of valleys. It is necessary to dig up the sloping hill. A small area is cleared and dug every year. When the extent is about two or three guntas, areca trees are planted therein. In many cases these have been treated as encroachments and fines have been imposed. It will be too hard to require a garden owner to apply for a part of the hill as dry land in anticipation of his converting it into a garden and pay the assessment until the trees begin to yield. He has to spend much labor on it and assessment may be imposed only after the trees have begun to yield.

*Reply of Government.*—Will be considered. The subject requires investigation.

SUBJECT No. 145.

Only one copy of Village Account Form No. 9 to be prepared.

Messrs. Nadig Subba Rao, C. Vamana Rao, Nagar taluk.

*Summary of discussion.*—The Village Accounts Manual does not require two copies of the jamabandi goshwar accounts (Form No. 9) to be prepared. The preparation of two copies of the account is being insisted on only in practice and may be ordered to be discontinued.

*Reply of Government.*—Cannot be done as one copy is necessary for reference in the taluk and the other has to be kept by the shanbhog.

SUBJECT No. 146.

The joint patta.

(1) Messrs. Gundappa, Nagamangala taluk; K. Krishnachar, Seringapatam taluk; M. Subba Rao, Heggaddevankote taluk; Linganniah, Mandya taluk; Krishnasastri, Somasetti, Yalakki Gowda, Krishnarajpete taluk; Sankarappa, Malvalli Municipality; Sankarappa, Anekal Municipality; Nadig Bhaskara Rao Sorab taluk.

*Summary of discussion.*—(1) Under the rules now in force, joint pattas are prohibited. When one of the joint pattadars dies, the name of the deceased is eliminated from the khate and that of the survivors retained. This leads to deception being practised on the heirs of the deceased pattadar, who are forced to resort to civil courts to establish their rights. The above practice is a source of great loss and involves much personal inconvenience to the heirs of the deceased pattadar. It is therefore requested that the old joint patta system may be allowed to continue.

(2) Messrs. Venkataramaiya, Manjarabad taluk, and B. Alsingra Char and Payanna, Hassan Municipality.

(2) The transfer of patta from a joint khatedar to another is not permitted for the reason that there will be an increase in joint khatedars. But when the joint khatedar is willing to transfer his khate to the name of another, then there is no such increase as is now stated. Pray, therefore, that such transfers of khate be allowed.

*Reply of Government.*—The question of providing some recognition of sub-shares in a survey number has been promised to be considered and if this is done it will meet the representation.

SUBJECT No. 147.

(*a*) The patta form.

Messrs. C. Vamana Rao, Nadig Subba Rao, Nagar taluk.

*Summary of discussion.*—(*a*) The present patta form is inconvenient for noting receipts of assessment from the ryots for the following reasons :—

(1) On several occasions the khatedar finds it inconvenient to bring his patta along with the kandayam. In such cases the village officials are obliged to grant only plain paper receipts.

(2) When assessment is paid by a person who is not a registered occupant, the patta will not be available for noting the payment of revenue.

(3) Sometimes the khatedars mislay their pattas and go without them to pay their dues.

(4) When the arrears are collected by Shekdars in the absence of the patel and shanbhog, only a plain paper receipt can be granted.

(5) When the khatedar does not reside in the village and the arrear is paid by his tenants or royts in the village, the patta form cannot be utilised.

(6) When the assessment is paid direct into the Treasury, either by the parties personally or by means of a postal money order, no receipt can be granted at the Treasury on the pattas.

It is therefore suggested that the patta form be so modified as to simply contain the details of the holding of a person and the amount payable, and that receipts in counterfoil books be introduced for being granted to parties at the time of payment of assessment.

The patta form in use in the Madras Presidency appears to be of the description given above, and may be adopted here.

(*b*) Grant of counterfoil receipts for payment of land revenue.

Mr. A. Narasimha Iyengar, Sagar taluk.

(*b*) The present mode of granting receipts on *pattas* for payment of revenue is very inconvenient to the public in several ways. It is prayed that counterfoil receipts in printed books may be supplied to the village officials to enable them to grant receipts to persons paying assessment as soon as it is received and to submit the counterfoil with the *khirdi* at the Taluk Office for inspection and attestation. This method has the advantage of minimising the defalcations of Government money.

*Reply of Government.*—The system stated to exist in the Madras Presidency will be enquired into.

SUBJECT NO. 148.

(*a*) Revival of the old *varga razinama* form.

Messrs. C. Naraharayya, and B. Chennalingappa, Nelamangala taluk.

*Summary of discussion.*—(*a*) In the new *varga razinama* form, there is no information as to survey number, extent of land, etc. The old form may therefore be revived.

(*b*) The old *rajikabuli* form to be re-introduced.

Messrs. C. Vamana Rao, Nadig Subba Rao, Nagar taluk.

(*b*) The present *rajikabuli* form does not contain sufficient space for entering more than a few survey numbers and several unnecessary details have to be entered. It is prayed that the old form of *rajikabuli*, which was more convenient, may be re-introduced.